

(UPDATED 01/26/06)

**Dealers Must File Sales Reports Electronically
or Submit Paper Notices of Sale
Effective January 1, 2006**

1. What is the new Notice of Sale (NOS) law that is effective January 1, 2006?

Effective January 1, 2006, the seller must report the sale of a motor vehicle, trailer, or all-terrain vehicle to the Department of Revenue (department) within 30 days. Licensed dealers must comply with this law in one of two ways.

- Submit a NOS (DOR-5049 or 5049A) for each retail sale (excluding boats) made to a Missouri purchaser with the Dealer's Monthly Sales Report (DOR-385); or
- File the dealers monthly sales report electronically.

At this time, electronic filing is optional. However, beginning January 1, 2007, if you sell an average of 20 or more motor vehicles, trailers, all-terrain vehicles, and/or boats per month, you must file your sales reports electronically.

If you elect to or are required by law to file your motor vehicle, trailer, all-terrain vehicle, and boat sales electronically, all sales must be reported using one of the two electronic reporting options outlined in question #2.

2. What are the filing options to report these sales to the department?

- a. Option 1 (electronic) –Enter each sale on the department's **Internet NOS Reporting System** Application. If you file electronically, you will no longer file the paper monthly sales report (DOR-385);
- b. Option 2 (electronic) - Submit a prescribed file to the department's secure server through Secure **HyperText Transfer Protocol (HTTPS)**. This method is for dealers who use front-end vendor software (or software developed by the dealership) to complete title applications, etc., and avoids duplicate entry of the sales data. If you file electronically, you will no longer file the paper monthly sales report (DOR-385); or
- c. Option 3 (paper) - Complete a NOS for Retail Sales. Complete a **NOS (DOR-5049 or 5049A)** for each retail sale of a motor vehicle, trailer, or all-terrain vehicle made to a Missouri purchaser and submit the completed NOS forms with your monthly sales report (DOR-385). Boats are excluded from the NOS filing requirement. (Beginning January 1, 2007, Option 3 will no longer be available for dealers who make an average of 20 or more sales per month.)

3. What is the Internet NOS Reporting System? Is special software required?

This dealer sales reporting option allows a Missouri motor vehicle, trailer, all-terrain vehicle, and/or boat dealer to file all sales (motor vehicle, trailer, all-terrain vehicle, or vessel) made by the dealership, one at a time, over the Internet. Sales are filed on a monthly basis or more frequently as determined by the dealer. To use this reporting option, you must have:

- a. Access to the Internet and an e-mail address;
- b. The latest version of Internet Explorer or Netscape Navigator; and
- c. A user ID and password from the Department of Revenue.

The sales reporting process is easy:

- See question 8 to apply to use the system;
- Receive a user ID, password, and website address;
- Log on to the system and change your password;

- Enter a sales record into the easy to follow screens;
- Confirm the information is correct;
- Submit the record; and
- Print the receipt (optional).
- Enter the next sales record, etc.

The system will archive all of your sales for easy access at your convenience for three years (unless you are otherwise notified). Best of all, no more paper sales reports are required!

Before the 15th day of the month following the month in which the sales occurred, you must log on to the system and “File Sales Report” to close out the previous month’s sales by following the easy instructions.

4. What is the HTTPS Electronic Dealer Sales Reporting System? Is special software required?

This option allows a Missouri motor vehicle, trailer, all-terrain vehicle, and/or boat dealer to file each sale (motor vehicle, trailer, all-terrain vehicle, or vessel) in one file using the dealer’s current front-end software. Sales are filed on a monthly basis or more frequently as determined by the dealer. Requirements for this reporting option include:

- a. A file created by your software vendor (or your dealership) in the format prescribed by the Department of Revenue.
 - Your software vendor (or your dealership if you are using your own software) must submit a test file for approval to Randy.Hutton@dor.mo.gov before using this option.
- b. Access to the Internet and an e-mail address;
- c. The latest version of Internet Explorer or Netscape Navigator; and
- d. A user ID and password from the Department of Revenue.

The sales reporting process is easy:

- See question 8 to apply to use the system;
- Receive a user ID, password, and website address;
- Log on to the system and change your password;
- Enter your sales records into your current dealer software system;
- Log onto the department’s website and send the sales file to the department; and
 - Any sales records with errors or data omitted will be available for you to access/correct.
- Log onto the website and correct any records online.

The system will archive all of your sales for easy access at your convenience for three years (unless you are otherwise notified). Best of all, no more paper sales reports are required!

Before the 15th day of the month following the month in which the sales occurred, you must log on to the system and “File Sales Report” to close out the previous month’s sales by following the easy instructions.

5. Where do I obtain the NOS forms?

The NOS (DOR-5049) may be obtained at www.dor.mo.gov/mvdl/motorv/forms/. The forms are also available from the Motor Vehicle Bureau, P.O. Box 100, Jefferson City, Missouri 65105 or by calling (573) 751-8343. Contract offices will have a very limited supply of forms for individuals.

In February 2006 the department will begin issuing titles that have a tear-off NOS (DOR-5049A) at the bottom.

6. What are the benefits of reporting my vehicle/boat sales electronically using the department’s Internet NOS Application?

- Eliminates paper reporting. A participating dealer will not need to submit a paper monthly sales report (DOR-385) or complete the paper NOS forms that are otherwise required effective January 1, 2006.
- Updates the department's files at least weekly (excluding holidays)
- Provides a NOS receipt available for printing immediately upon filing.
- Performs front-end edits to ensure all required information is recorded.
- Archives sales records online for the dealership's account administrator to access, search, and reprint anytime for three years unless you are otherwise notified.
- Eliminates postage, envelopes, and mailing required for paper reports or NOS forms.
- Generates system reminders to file reports upon logging into the system to help you avoid incurring any late sales reporting penalties.

7. What are the benefits of reporting my vehicle/boat sales electronically using the special front-end software?

- Eliminates paper reporting. A participating dealer will not need to submit a paper monthly sales report (DOR-385) or complete the paper NOS forms that are otherwise required effective January 1, 2006.
- Eliminates double entry of records as your current front-end software creates the file from the data you already enter.
- Updates the department's files weekly (excluding holidays).
- Performs back-end system edits to ensure all required information is recorded and creates an online file containing any sales records requiring correction.
- Archives sales records online for the dealership's account administrator to access, search, and reprint anytime for three years unless you are otherwise notified.
- Eliminates postage, envelopes, and mailing required for paper reports or NOS forms.
- Generates system reminders to file reports upon logging into the system to help you avoid incurring any late sales reporting penalties.

8. How do I register to file my motor vehicle, boat, and trailer sales electronically?

If you have already completed and returned the flier to the department that was sent to you in early October 2005 and selected one of the electronic sales reporting options, you are enrolled for electronic filing. All dealers who requested electronic filing by January 20th will receive a user ID and password by January 27, 2006, to access the NOS website.

If you want to file electronically but have not notified the department or want to change your reporting option, please complete and submit an Application for Online Dealer's Monthly Sales Report Filing (Form-5092). You may obtain the form at www.dor.mo.gov/mvdl/motorv/forms/.

9. Will I be notified when I am approved to file sales electronically?

Yes. You will be notified by e-mail with a user ID, password, and website address to access the sales reporting system and ensure security of your information. All dealers who requested electronic filing by January 20th will receive a user ID and password by January 27, 2006, to access the NOS website.

10. Is there a fee to report my sales electronically?

No. The department does not charge a fee to use either electronic sales reporting options.

11. Will the department offer training on filing sales reports electronically?

The department has an online NOS Dealer User Manual at <http://www.dor.mo.gov/mvdl/motorv/nos/dealermanual.pdf>. The reporting system will also contain step-by-step instructions the user can click on within the system.

12. Are any vehicles exempt from the sales reporting?

If you file electronically, all sales made by your dealership must be reported.

If you file paper NOS with your paper monthly sales reports, you are not required to complete a NOS for the following vehicles:

- a. Vehicles with a salvage title or junking certificate;
- b. Vehicles sold to a dealer;
- c. Vehicles sold to an out of state purchaser;
- d. Manufactured homes; and
- e. Vessels and outboard motors.

13. What is the impact of the new NOS law on boat dealers who make less than 20 sales per month?

If you do not file your sales electronically, you must file a NOS (DOR-5049) for each boat trailer you sell. Boats are excluded from the NOS filing requirement.

14. How do dealers who are licensed as both a motor vehicle dealer and a boat dealer report their sales electronically?

You must log into the sales reporting system using your motor vehicle dealer number. Any boat sales you report will be systematically logged to your boat dealer number. If you do not file any boat sales during a given month, when you do your monthly summary/closeout, the system will report zero sales for your boat dealer number and the quantity of sales you report under your motor vehicle dealer number. If you are a motor vehicle dealer only, the system will allow you to report up to five boat sales per year.

15. What sales records are retained/archived online? Can these be printed?

Your dealership can view and/or print any sales records the dealer filed electronically. Records can be selected by date range, year, make, and VIN, or control number.

16. Am I required to file a paper sales report by the 15th of every month in addition to the electronic reporting?

No. A separate paper monthly report is not required. However, after you file your sales electronically you must do a summary entry on the reporting system by clicking on "File Sales Report" and entering the month and year of the report to finalize the sales for the previous month. This must be completed by the 15th day of the month following the month in which the sales occurred. Failure to do so may result in sales report penalties.

17. How will sales report corrections be handled?

If you use the Internet NOS system, front-end edits will alert you at the time you enter the data of any errors.

If you use the HTTPS Electronic Dealer Sales Reporting System, the department is creating an online error file for you to utilize to correct any errors that are in the file. You will be notified on the home page when online correction is available. Until then, you will receive an e-mail from the department for manual correction.

18. What if the sale is rescinded after I report it?

Submit the following to the Dealer Licensing Section:

A copy of the NOS form or original sales record from the department's sales reporting system with the following information recorded on it:

- a. "Rescinded Sale;"
- b. Signature of dealer's agent; and
- c. Date rescinded.

Once the electronic sales reporting system is fully operational, you will be able to rescind a sale electronically. You will be notified when this enhancement is available.

19. What if the sale is amended after I report it?

Sales may be amended (i.e., name changed, etc.) if the dealer submits a copy of the NOS or original sales record from the department's sales reporting system to the Dealer Licensing Section with the following information recorded on it:

- a. "Amended Sale;"
- b. Amended information with a line drawn through the incorrect information;
- c. Signature of dealer's agent; and
- d. Date amended.

20. How will late sales be reported electronically?

Before you complete your summary entry/closeout (by clicking "File Sales Report") for a particular month, you should ensure all sales have been entered for the month. Once you complete your summary entry/closeout, any sale reported after that date will be counted toward the next month's sales, even if the sale actually occurred during a previous month.

21. If I file electronically, am I required to file a report for each month even when I have no sales for a given month?

Yes. You must do a monthly summary entry/closeout (by clicking "File Sales Report") by the 15th of the month for the previous month, even if you made no sales.

22. Once my dealership is approved to use the electronic sales reporting system, can I authorize several employees to file the sales?

At this time, only the contact person listed on your electronic filing application (who is also the system administrator) may file sales electronically. You will be notified when the system is able to accommodate multiple users per dealership.

23. What will the department do with the NOS/electronic sales information?

If the vehicle purchaser does not apply for a title within 60 days of purchase, the department will notify the purchaser of their titling obligation and the amount of taxes, penalties, and fees that are due.

If the department receives an inquiry regarding ownership of the vehicle and the inquirer is authorized to receive personal information under the Driver's Privacy Protection Act, the pending purchaser reported by the dealer as well as the last titled owner will be disclosed.

NOS records will also be provided to County Collectors and Assessors.

24. What are the new penalties for delinquent sales reports?

Effective January 1, 2006, the law provides that any dealer who does not file the required dealer's monthly sales reports or who does not file them timely is subject to disciplinary action as prescribed by Section 301.562, RSMo, or a fine may be assessed. The fine is **\$300 for each report** not filed/transmitted or not filed/transmitted timely.

The law requires dealer sales reports to be submitted by the 15th day of the month following the month in which the sales are reported. The report summary must be filed electronically by the 15th day of the month following the month in which the sales are reported to avoid any penalties. If you have reports outstanding, please submit them as soon as possible.

25. If I file my sales electronically, am I still required to submit the Secure Power of Attorney forms and corresponding copies of the front and back of the title each month that I was submitting with my paper sales reports?

Yes. These documents must continue to be submitted by the 15th day of the month for the previous month's sales to the Motor Vehicle Bureau's Dealer Licensing Section, PO Box 43, Jefferson City, Missouri 65105-0043.

26. If I file my sales electronically, what should I do with the tear off NOS (DOR-5049A) from the two-part title that I receive?

You should retain the DOR-5049A in your records for three years.

27. What information is available in a "Record Lookup"?

The latest title, lien perfection, and reject information on file with the department, including vehicle owner name, lienholder name, if applicable, and vehicle information is available. To access these records, you must be specifically authorized by the department and have a security access code as well as an Automated Clearing House (ACH) account established. There is a \$1.25 charge per record accessed.

28. I still have questions. Who can I contact?

- If you have questions regarding your password, forgot your password, or have entered your user ID and password correctly but are getting a Login Failure message, contact the department's technical support staff at (573) 751-7000.
- If you have questions about the process of entering information in the NOS system or the Dealer Monthly Sales Report, click on the Step By Step Instructions link on the sidebar, contact mvbmail@dor.mo.gov, or call (573) 751-4509.
- If you have further questions, click on the Contact DOR (Department of Revenue) link on the sidebar, complete the required information (be sure to click on the submit button) and a department contact person will respond to your question as soon as possible.